

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :

-v- :

SAMUEL PHINEAS UPHAM, :

Defendant. :

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**NOLLE PROSEQUI**

**10 CR. 1028 (SAS)**

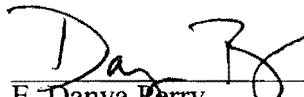
1. The filing of this *nolle prosequi* will dispose of this case with respect to the defendant, Samuel Phineas Upham.

2. On October 28, 2010, Indictment 10 Cr. 1028 (SAS) was filed, charging defendant Samuel Phineas Upham with one count of conspiracy to commit tax fraud and bulk cash smuggling, in violation of Title 18, United States Code, Section 371, and with three counts of aiding and assisting in the preparation of fraudulent tax returns, in violation of Title 26, United States Code, Section 7208(2) and Title 18, United States Code, Section 2.

3. Based on a review of circumstances and information pertaining to this defendant acquired subsequent to the filing of the Indictment, the Government has concluded that further prosecution of the defendant would not be in the interests of justice.

4. In light of the foregoing, I recommend that an order of *nolle prosequi* be filed as to defendant Samuel Phineas Upham, dismissing Indictment 10 Cr. 1028 (SAS) without prejudice.


5. The defendant, through his counsel, consents to this request.

  
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E. Danya Perry  
Assistant United States Attorney  
(212) 637-2434

Dated: New York, New York

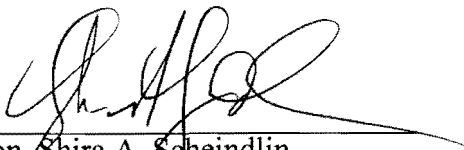
May ~~17~~ 17, 2012

Upon the foregoing recommendation, I hereby direct, with leave of the Court, that an order of *nolle prosequi* be filed as to defendant Samuel Phineas Upham, dismissing Indictment 10 Cr. 1028 (SAS).

  
PREET BHARARA *PB*  
United States Attorney  
Southern District of New York

Dated: New York, New York  
*May April 15,* 2012

SO ORDERED:

  
Hon. Shira A. Scheindlin  
United States District Judge  
Southern District of New York

Dated: New York, New York  
*May April 18,* 2012